

Exhibit B

3/21/2010

Your honor,
Judge Susan Illston,

I knew Roberto since the day he graduated from University. He was a hard worker for the company he eventually took over.

All I can say is that he was a sick, habitual gambler who hurt a lot of people, but there are so many other people who have made worst crimes and they got free.

I believe the government should put him work for them or allow him to work and make him pay back all the money he makes.

I'm sure he has regretted the crime he committed but it's too late now. Putting him in jail won't solve any problems. As a matter of fact the government will have to pay for his imprisonment. I hope you will take this letter under consideration.

George Anagnostou

George and Kitsy Anagnostou
Atherton, CA 94027

April 1, 2010

Judge Susan Illston
C/O The Heckscher Family

Burbank, CA 91510-0482

RE: Roberto Heckscher / PFN#ULQ357

Dear Judge Illston,

What a hard job you have in determining a fair sentence for each person who appears before you.

There is no doubt that the actions Roberto Heckscher took over the years harmed a number of people. To Roberto's credit, he has admitted and taken full responsibility for his actions and is truly remorseful.

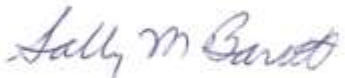
It is also true that Roberto Heckscher made a number of excellent decisions over the years. Roberto worked very hard preparing people's taxes.

I had the joy of getting to know Roberto over the last few years. I began to put the paperwork together for a friend who had used Roberto as her tax preparer for years. I found Roberto did an excellent job completing my friend's taxes. The taxes were always accurate, ready within a day or two, and the fee was reasonable. Roberto also patiently answered all our tax questions.

Roberto will always regret how his bad decisions affected people who trusted him in other than tax matters. I ask you to consider giving Roberto a lighter sentence, so he can soon begin working and paying back the people he financially affected.

Thank you so much, Judge Illston, for your careful consideration of a fair sentence for my friend, Roberto Heckscher. Hopefully it will be a lighter sentence.

Sincerely,



Sally M. Barrett

CA 94122

April 19, 2010

Judge Susan Illston
c/o Heckscher

Burbank, CA 91510-0482

Dear Judge Illston:

I am writing in regard to Roberto Hecksher whom I met about twenty years ago when we were both franchisees serving on the Marketing Advisory Council for Baskin-Robbins. He was the natural leader within the group, able to articulate the issues and bring about consensus among the members and agreement with the company. His leadership continued when our group's responsibility evolved to broader issues of franchisee/company policies such as renewals, expansion rights, enforcement and terminations.

During this time he served as the chairperson of the franchisee group. Each member was a successful business person elected from among their peers in a geographical territory. His leadership was remarkable. His values were unquestionable and he was always faithful to his beliefs and to the interest of franchisees, that is to say, he was a man of unfailing integrity.

I could not at first comprehend Roberto's actions or believe his guilt in regard to the case before you. How could a man of such dedication, principle and integrity fail so catastrophically? But he did. And the suffering of his victims, several very good friends of mine, is immeasurable.

I am not a judge. I wouldn't know what punishment is appropriate. I wonder though, if there isn't a mechanism whereby Roberto can serve a shorter incarceration but then pay a percentage of his lifelong earnings to a fund administered by a trustee for the benefit of the victims? A lengthy supervised probation seems appropriate. A gambling prohibition, counseling, addiction treatment, annual fund statements and copies of his tax returns are ideas to consider. Perhaps community service as well.

Clearly, Roberto can never repay the debt he owes. But he is a man who has a lot to offer society in general, and any amount repaid the victims is useful and more productive than the cost of a longer incarceration. He may do very well.

Sincerely,

Tom Black

For Roberto Heckscher

To Judge Illston

May 1st 2010

My name is Jamie Cervantes and I worked for Roberto Heckscher for 3 years at Baskin Robins on 24th & Irving in San Francisco. For those 3 years he was always a great boss even though he always bugged us about almost everything to make sure the shop was running smoothly. He was a very frugal man, making sure nothing goes to waste, and made sure he got his money worth out of paying us, his employees. Even though he was like that, we, the whole "BR" crew understood his position as our boss. He was still a genuinely nice guy who would crack little jokes here and there. Every Christmas I would work for the extra money and he was always grateful for it. He was a fair man with our pay (like our overtime and working on holidays) and would give us bonuses on 31st scoop night. He is the best boss I've ever had because most bosses would not listen to his/her employees needs, and try to fix work problems. I've met several of his older ~~and~~ past employees and people who knew him and worked for him, like the refrigerator guy and they've always talked up my boss, making me feel better that I had such a great boss. I still believe he's a great person, even though his actions

may not make others believe the same. I really cannot speak for my old friends - coworkers but I am ~~ultim~~ ultimately grateful to have had him as my boss. Especially after what BR had to put up with after he left us. We were all shocked about what he had done. We couldn't believe it! Especially because it was him. He's the type that wouldn't hurt a fly, he's too frugal. But he did do it... I don't believe a man who has done such a thing as him should go to a same place a child molester should go, or a murderer, or an armed robber. He may have lied? cheated, but he never put a gun to their heads and told them to give ~~them~~ him every dollar and penny they had. He never put anyone's life in danger (aside from his own), and I don't believe he has it in him to do such a thing. His shame will live on for the rest of his and his family's ~~life and~~ lives. It may not equal to its complete justice but I believe it meets it halfway. I mean, everyone lives with something they feel guilty or ashamed of, they relive it every single day, just wishing they had never done what they have done. Whether it had been when they were 12, 25, 30 or even 55 years old, they relive it, thinking of every possibility or outcome of what

could have happened if they have done things just a little differently. It haunts them even when things pick up in their life, it's worse than having to be imprisoned with the worst of humans, the kind that won't let guilt haunt them, the kind that are proud for whatever bad they have done. Roberto Heckscher is NOT one to not let guilt haunt them. He's a good person, one that will deal and let guilt eat at his soul, ~~his~~ his core. His own guilt is his punishment. His greed for gambling, if that is true, got the best of him, but everyone else has their own kind of greed that has got the best of them. He's only human...

truly,

ADDRESS:



San Francisco, CA 94122

Jamie Cervantes

Letter on Behalf of Roberto Heckscher

April 25, 2010

Judge Susan Illston
Care of: Jenni Heckscher

Burbank, CA 91510-0482

Dear Judge Illston:

I've known Roberto Heckscher since February 2006. I worked closely with Roberto for over 3 years while I was the VP, Marketing USA and then the Global Marketing Officer for Baskin-Robbins, Worldwide.

Roberto was the co-chair for Baskin-Robbins National Brand Advisory Council where he and a group of other elected council members represented the franchisee community (over 2,600 locations across the United States). I worked directly with Roberto to develop the National Marketing Plans and on several committees that included purchasing, product development and other special projects.

Roberto was elected to this position by his fellow franchisees and he worked tirelessly on their behalf. This position was not paid. It was not uncommon for Roberto to travel to meetings across the country and to spend significant hours representing his fellow franchisees. As I worked with Roberto, I grew to admire his phenomenal work ethic and commitment to do what was best for both franchisees and the company. There is no doubt in my mind that the franchisee community is significantly better off due to Roberto's representation of their needs.

I was also fortunate to spend time with Roberto and his wife, Cindy. They did not live an extravagant lifestyle. Roberto spent his time working on his business and representing his fellow franchisees.

As you consider sentencing for Roberto, I truly believe that society would be better off with Roberto contributing vs. being behind bars.

Please contact me if you have any questions or if I can be of assistance in any way. I can be reached at 781-234-4175 (cell) or via e-mail at scotwell21@gmail.com.

Sincerely,

Scott D. Colwell

Chief Marketing Officer
Bruegger's Enterprises, Inc.

Judge Susan J. Illston

Burbank, CA 91510-0482
May 5, 2010

Judge Illston,

My name is Robert Counts, and I'm writing to you in reference to the case of Roberto Heckscher. I do not presume to be able even to attempt to advise you as to the matter of sentencing in his case, scheduled for May 14, 2010. I would, however, like to share with you my thoughts, and appreciate your taking the time to give them the consideration you see fit.

I have known Roberto Heckscher since 1969. We met as sophomore classmates at Serramonte High School in Daly City, California. Over time, we became friends, and eventually best friends. I spent time with Roberto during school, weekends, and throughout the summers. We went to Skyline College together, and I was best man at his first wedding and at his second. I grew to know his younger sister Miriam, fell in love, and married her. As brothers-in-law, we socialized often and I eventually went to work for

him, managing the three Baskin-Robbins franchises he owned. I spoke to him at least 350 days per year for more than 15 years. Our friendship is a treasure to me, and remains so in this time of terrible ordeal.

Roberto's horrible mistake, for which you are to determine sentencing, has impacted many among my family. As a person who has been less than careful with my fortunes, since my divorce I've not been in a position to have money to invest, and therefore have escaped financial damage. However, amongst those whose savings have been impacted to varying degrees are my ex-wife (his sister Miriam Counts), my sister and brother-in-law (Thomas and Marilyn Elliott), and my own parents, both 90 years old (Bill and Vera Counts.) They have varying responses to Roberto's actions, and that's their right. I harbor tremendous anger towards him for what he's done to them, to his family, to many I don't know personally, and to himself.

But, your honor, as I wrote above, I don't know how to advise you in terms of sentencing. I don't know how to bring justice to all involved. I

know they all deserve justice. I know they can never be made whole, financially or emotionally. I know you have the training and experience to do the best that can be done. In talking to those on different "sides" in the case, I've heard nothing but expressions of confidence that whatever decision you come to will be as fair as can be made.

Your honor, there's one thing I can tell you that I know is true. I know it as much as I know anything. And that is that, whatever tragic circumstances and terrible judgment have combined to produce this dreadful situation, Roberto Heckscher NEVER intended for anyone to be hurt as the result of his actions. If he'd ever for a moment realized that even ONE person involved would be hurt as a result, he would never have done what he did. I know with all my heart that he always felt that he would be able to work things out so that if there was anyone hurt, it would be him. In over 40 years of close, sometimes emotional, contact with Roberto, I know that as well as I know anything. Many people I love are seriously hurt by this entire catastrophe, and I hope there's solace for all of them. I trust you'll do what's best, and I

thank you sincerely for your time and consideration.

Should you wish to reach me for any reason, my phone number is _____. Again, thank you so much for your consideration.

Sincerely,
Robert Counts



April 20, 2010

The Honorable Judge Susan Illston
Federal Court of the United States of America
450 Golden Gate Ave.
San Fransisco, California 94102

Dear Judge Illston,

My name is Dara Dejbakhsh and I am writing this letter for your consideration in the sentencing of Roberto Heckscher scheduled for May 14th, 2010.

I met Roberto in the winter of 1996. I had just become the vice president of operations for Baskin Robbins and attended a meeting in Glendale where Roberto was also present as he was the President of the Baskin Robbins National Franchisee Association. He had been elected to serve in that capacity by the majority of his franchisee peers and in my training I had been told about his popularity with the franchisees.

By the time I left Baskin Robbins (which was later know as Allied Domeq) in March of 2003, Roberto was still serving in this capacity as his peers kept voting for him term after term. By then, I had worked closely with Roberto for over six years and developed a close friendship with him as well.

It is important to note that Roberto was sitting at the opposite side of the table so to speak in a sense that he was always negotiating for the best interest of the franchisees and in most cases the thing he was advocating for was not in Baskin Robbins' Co. best interest. Here I was pushing the companies' agenda and here Roberto was, fighting for lower franchisee fees, more company paid advertising, etc. One must ask oneself, what it takes for someone on the opposite side of the table to become your close friend. What qualities must a person possess to become likeable to an adversary? I will speak of Roberto

specifically since it is his future and well being that is at stake as you choose his sentence.

Roberto is one of the kindest if not the kindest person you will ever meet. In his professional capacity he always put the franchisees first; he knew each of them by name, their financial circumstances, and their individual stories. He tirelessly pushed for the issues affecting franchisees and never gave up which was really amazing about him in light of the fact that his position was an unpaid position and the fact that he only owned one single Baskin Robbins and no ambition of owning any others. Roberto fought for those franchisees who owned fifteen stores on his own time when some of them wouldn't even bother to attend all the association meetings. Professionally, that was Roberto. I would like to add that during the time I worked with him there were many opportunities for him to be dishonest in order to advance his own agenda. And he never pursued any of them.

Personally, about Roberto, I can say this: If you are sick, he will call you at home and offer to bring you food, if you are having a bad day, he will take you to lunch, and if it's your wife's birthday he will find you the perfect gift. He has done these things for me and I have watched him do these things and many other kind things for people he is not even that close to for years.

It might be hard to believe all these things about a person who stole millions of dollars from his investors. I honestly don't think Roberto wanted to steal the money, I think he wanted to recover the money he had lost as a result of one bad decision and the illusion of recovery made him repeat the same bad decision over and over again until the only way to avoid the nightmare he had created was to intentionally lie.

I know your honor has to think about justice and retribution for Roberto's many victims and this is not a simple decision. I know that Roberto is as regretful as a person can be. I also know for a fact that he has lost his wife; the love of his life, the respect of his children, his family, his friends, and everything he owns which pales in comparison. Perhaps when the sentencing guidelines were made, they did not take into account these other losses which don't really apply to the common criminal. Please understand that Roberto, the husband, the father, my friend and colleague, was respected truly and loved by all of us. As hard as this may seem to believe, he is still loved and respected for everything he has done right in his life, for the way he fathered his children, loved his wife, and supported his friends and colleagues in every day life.

There was a time when all Roberto wanted to do was die. That was when the thought of living in the shadows of what he has done seemed unbearable. Now, now, Roberto does not want to die, he wants to devote his life to making things as right as he possibly can. He wants to spend every waking second working to earn money so that he can pay restitution to those whose financial well beings he destroyed. Roberto is truly sorry; I know this because I know my friend. Although dying is easier than looking in the mirror and living with yourself after you are a man like he was and you did the things he did, he is no longer looking for easy, he is looking for atonement. He is looking to repair, or at least die trying.

I currently own and operate a franchisee business with over 500 employees. Just hearing about these people which I don't even know, motivates me to want to better their misfortune. I am fully capable and willing to offer Roberto a full time position with my company. He can and will pay restitution to as many victims as he can. I am willing to cooperate with any term of probation including garnering his check to pay the restitution if the Court so chooses.

Life is a journey of mistakes and learning, damaging and repairing, speaking and listening. Roberto has made a huge mistake, and he has learned from it, he has damaged many people and he has to repair the damage. I have spoken my heart your honor and I hope you have listened with yours.

Dara Dejbakhsh



President & CEO
Danabo Group Inc.

April 26, 2010

Dear Judge Illson,

I've known Roberto Heckscher for twenty five years. Like many, my initial connection to him was as my accountant. As the years have gone on, I have also gotten to know Roberto as a consultant, confidant, a friend.

It is hard to fathom what he has done, and there is of course no question as to his guilt. It is not my place to pass judgment; thank goodness that falls into your hands. I guess what I want to do in this letter is to describe the Roberto Heckscher I have known all these years.

The Roberto Heckscher I know is a great, great accountant. Hardworking (in the office seven days a week by 6am trust me I've called him many Sunday mornings), diligent, focused, error free. Loved his job, his career, his practice. Liked nothing more than to take great care of his clients, help their businesses grow, do their taxes. A great, great business consultant. Always very straight thinking. I had an IRS audit once, a full week of an auditor looking over my books, I was terrified. Roberto was so, so confident everything would be fine. Most of the time, the auditors find something. With my audit, they found absolutely a sparkling clean business. I owe a lot of that to Roberto. He always taught me to not take chances, be conservative, in the end you will sleep well at night. And I have always run my business with that in mind. Oh, and Roberto told me how he wanted to die. Heart attack, drop dead at his desk That would be the perfect way to go. At his desk working. Certainly not me, but that is Roberto.

The Roberto Heckscher I know is a wonderful father. Adores his children. Very accepting of who they are, supportive of the roads they wanted to travel. Has always been a wonderful mentor to his kids. Loves them so very much. And so proud of who they are today.

The Roberto Heckscher I know has loved his wife like no man I have known has loved. I knew him when he first met Cindy. I was at their wedding. I've watched them grow together. He worships that woman. She really was the anchor he has had that made his life complete. Just an adoring husband.

The Roberto Heckscher I know is a man of few pleasures. Middle class house in a middle class neighborhood driving a middle class car. Visited middle class restaurants. Didn't like to vacation Roberto liked to work! Never fine dining, never fine clothes, none of the finer things in life. That was just not Roberto. Very simple desires, very simple needs.

The Roberto Heckscher I know is a conservative businessman; wants a good deal, doesn't waste money. I know. I sold him advertising. Tough, but fair. And always paid his bills on time. Love that, very few clients do quite frankly.

After Roberto's world collapsed, after the suicide attempt, after the press, after a little bit of time, I reached out to Roberto. I wanted to be a friend; he needed one about then. We had lunch weekly until he went to Santa Rita. During these times, I saw a Roberto I never saw before. He was warm, accessible, introspective, pensive, engaging, real.

If I had been one of his victims, the words in this letter; I don't know what they would say. But it is what it is, and this is how I know Roberto.

I am available for any questions you may have.
Stewart Duboff

FNC RESTAURANT GROUP, LLC.
DUNKIN DONUTS DEVELOPER NORTHWEST ILLINOIS

Judge Susan Illston
c/o The Heckscher Family

Judge Susan Illston:

Last fall I learned of Roberto's guilty plea and subsequent incarceration. I, like probably all who knew Roberto, found the crimes and admissions to be hard to believe and impossible to understand. I have communicated with Roberto's daughter but as of today I still have not written to Roberto. For some strange reason I have found it easier to write "about him" than to write "to him".

I am 63 years old and recently retired. The impact of Roberto's crimes resonated with me as I internalized the result as if I were a victim. Over my business career I have had the opportunity to lead small businesses and large enterprises such as PepsiCo and Dunkin Brands. In my corporate career I was recognized as someone who could build high performing teams built on moral character, integrity, transparency, volunteerism and a strong bias for results. I have known Roberto for over 15 years and worked with him for 7 years prior to leaving Dunkin Brands in 2007. I can say without reservation that Roberto reflected the attributes and values consistent with what I always expected in a colleague or team member.

Roberto was a Baskin Robbins franchisee, but he was no ordinary franchisee. If truth be known he was less than an ordinary franchisee when it came to day to day operations of the Baskin Robbins store, but he was passionate about the Baskin Robbins Brand and was an exceptional franchisee when it came to Brand integrity, volunteerism, leadership and advocacy. When I became the Baskin Robbins operations leader in the US, I quickly learned that franchisee's acceptance, confidence and support would channel through Roberto; not in a bad way, but in a very powerful way based on his intellect, integrity and advocacy for the BR Brand and franchisees. I knew it would be important for me to get to know and understand Roberto. It did not take long to realize that Roberto was a person whose intellect and competency for problem solving was extraordinary. Roberto has a gift of understanding and empathy that made him an effective advocate and friend of both the franchisee and the franchisor.

Personally Roberto became my "go to" person on all matters related to franchisee relations, capital investment and financial returns. Roberto could see strategic vision and problem resolution in vivid clarity. He was always accessible to anyone who had a question and willing to travel whatever the length to find compromise and resolution. On a scale of 1 to 10 I would give Roberto 10's in integrity, empathy, intellectual horsepower and advocacy. This is probably why I have had a difficult time writing to Roberto. I still believe these are the values that define Roberto, but they are clearly in conflict with his criminal admissions.

I believe that Roberto engaged clients, investors and friends not as victims, but as associates and colleague that he could serve in matters of finance and investment. My sense is that Roberto always saw opportunity for a successful outcome and never recognized the fragile potential for financial collapse.

It is a struggle for me to conceive of the stress Roberto was under to keep the investment promise viable until economic recovery would make everyone whole. In Roberto's case I don't think he was blinded by greed, I think he was sightless by good intentions. I don't have the judicial responsibility to administer the law, but I have concluded that in the world of business and employment I would answer a resounding yes to the question would you rehire this person. I believe my assessment of Roberto being a person of high character and emotional maturity is correct. I don't know what the optimal punishment should be, but I do know if given an opportunity for release, Roberto is talented enough to be able to make meaningful restitution to those he hurt.

My empathy is with the investors who suffered financial losses, but my prayers are with those who Roberto hurt in hopes that they could forgive and support a second chance.

Dennis H. Gramm

Kevin D. Grauman

Judge Susan Illston
c/o The Heckscher Family

Burbank, CA 91510-0482

May 10, 2010

Dear Judge Illston:

RE: Roberto Heckscher

The purpose of this letter is to provide, for you, some of my personal feedback and insights regarding Roberto Heckscher. I understand that you will very soon be presiding over his sentencing.

I have known Roberto for 19 years, having been introduced to him by my wife, Debby. Our relationship was (initially) only a professional one, whereby Roberto would meet with us annually for the purposes of his preparing our personal income tax returns.

Over the years, as we expanded our family and as our tax situation became more complex, we took comfort in the fact that we would always "be taken care of" by Roberto. He never disappointed! And, expectedly, we would update one another on the "comings and goings" of our respective families. I came to regard Roberto as a trusted friend, particularly because of his unpretentious and genuine demeanor. He was never aggressive; he certainly never raised his voice, and he was always quite a calming influence.

Late last year, I was shocked to learn of Roberto's situation; initially refusing to believe that it was him ... they must have nabbed the wrong guy! I immediately contacted Roberto and he "spilled the beans", describing how the pain and stress of living this enormous lie was no longer acceptable, and how he chose to turn himself in, fully recognizing the potential consequences of doing so.

I still have a hard time reconciling how such a meek, by-the-book, unassuming and well-tempered friend could have succumbed to those raw temptations. But, I acknowledge that he did the things that he confessed to, and that he must experience the consequences of them.

However, my confidence and trust in Roberto has never waned. To his absolute surprise, and my knowing of his passion for accounting/taxes, I asked him to (once again) prepare our 2009 income tax returns one last time ... he very thankfully obliged us during the week that he was to turn himself in at the Dublin jail ... a remarkable effort considering that he must have had many more pressing things to be immersed in.

As a business executive, who has hired and managed hundreds of employees over the years, I pride myself in the fact that I can readily recognize competent character ... and, I certainly

would consider those attributes to have applied to Roberto – to me he remains unquestionably trustworthy, comfortably honest, fastidious, and selfless. I could go on, but you would likely interpret this to be “overkill”.

I guess that the best way that this can be communicated is as follows: If I was looking to hire a person to be my “right-hand”, Roberto would be on the top of my list. I have come to believe that he would over-deliver in all respects.

Judge Illston, I am most hopeful that you will responsibly ponder Roberto’s fate with a fair-and-balance hand. We have all made mistakes in our lives (and will likely continue to do so, being fallible beings). I would ask that you cause Roberto to be a productive member of society for the partial payback to those whom he has injured ... it seems to me that his mere wasting-away in a jail cell will provide our free society with a very unproductive outcome, and certainly a waste of an otherwise valuable resource.

Please feel free to contact me in the event that you wish to discuss these matters further. I can be reached at

Respectfully, and with Much Hope,


Kevin D. Grauman

4/29/10

To the Court,

I am writing to ask that my letter be taken into consideration in the decision on sentencing Roberto Hecksher.

I have known Roberto for over 20 years as a fellow franchisee in the Baskin-Robbins system. During that time he has become more than just a fellow franchisee but my accountant and a friend. While I cannot condone what Roberto has done, I do not believe in the deepest part of my soul that the Roberto I know intentionally meant to harm anyone. Over the years I have served on many national Baskin-Robbins advisory councils with Roberto and during that time Roberto exhibited a genuine concern, almost to a fault, for the well being of his fellow franchisees and their future success in business. He excelled in his leadership on these committees and yet he was humble and down to earth with all whom he dealt with.

His leadership in Baskin-Robbins eventually convinced me while I had my businesses to use him as my accountant for well over 10 years. He served me well and never once made feel like he did not have my best interests at heart. While we live on opposite sides of the country the times I did spend with Roberto in person were meaningful and when I did upon chance get the ability to visit him in San Francisco his genuine heartfelt pleasure in seeing a friend and colleague was obvious.

I would ask that his past service to the Baskin-Robbins franchise community be taken into account when considering his sentencing, as well as, what I feel is Roberto's genuine deep remorse for any harm he has caused.

Sincerely,

Jason Griffing

April 26, 2010

To: Judge Susan Illston
From: Joan Grossman

Dear Judge Illston:

I write to offer you a brief account of my family's relations over several decades with Roberto Heckscher, who will come before you in May. I hope it may be useful to have information not directly related to the present case, but relevant to his performance and character in other areas.

During those years Mr.Heckscher served as tax preparer for, first, my parents-in-law, then my husband and me, and, for the last five years, me alone. I recall these last years with heartfelt gratitude for Roberto's help and support. My husband fell ill suddenly, and his mind never regained its acuity. Roberto taught me step by step what I needed to know and was there at all times with answers and reassurance. I can never be grateful enough for his assistance.

I suspect that there are others, perhaps, many, who had similar experiences in their tax dealings with Roberto and are similarly grateful. I hope that what I have written will be of some assistance when you face the task of arriving at a wise and just sentence for Roberto Heckscher.

Sincerely yours,

A handwritten signature in cursive script that reads "Joan Grossman".

Joan Grossman

(Writing also for Gregory Grossman)

Robert Hacopian

May 4th 2010

Honorable Judge Susan Illston

I am writing this letter in behalf of Robert Heckscher.

I have known Roberto for over 7 years. He prepared my taxes for me and I have done some remodeling work for him in his house.

Roberto is a man that it is fun to be with, He has a great humor and he always tells jokes to cheer you up, he is kind and very curious and punctual, he always concerns himself if you have any problems, he always wants to be helpful.

Your Honor, as you might know, there is none righteous not one, we all sinned and come short of glory of God.

Everyone makes a mistake through his lifetime. I believe he made some poor judgment and bad financial mistakes that caused inconvenience to some people and some people got hurt, but so was during the depression and when stock market crashed and many people got effected. But no one went to jail.

I know it is going to be a hard decision for you, but I am sure with grace of God You will find it in your heart to give this man a break, so he can start a new life not in captivity but outside, so he can be helpful again and start a new life. Thank you for reading my letter.

Sincerely



Robert Hacopian

Print

Page 1 of 1

----- Forwarded Message -----

From: Jas Haramis

To: jasonheckscher

Sent: Wed, March 31, 2010 2:38:27 PM

Subject: Roberto Heckscher

TO HONORABLE JUDGE SUSAN ILLSTON

My name is James Haramis and with my wife Ersy Haramis have been doing our tax returns for over ten years with

Roberto Heckscher. During this time we felt that we were treated in the utmost professional manner and we thought

of Roberto Heckscher as a very honest person .

We don't know details of the reason Roberto is in jail but we hope that he will have a just sentence and that he will be

back to us soon.

James & Ersy Haramis

4/30/10

Judge Susan Illston

-0482

Re: Roberto Heckscher PFN # ULQ357
Case # 2009R01317*

Judge Illston:

My name is Ed Heckscher. I am Roberto Heckscher's younger brother. When Roberto asked me if I would write a letter on his behalf, I was quite shocked. I spent many restless, sleepless nights thinking about this and what I would write.

You see, Your Honor, Roberto and I are not and have never been close. Roberto was a terrible brother to me. I have no happy memories at all with him or for that matter with this family. Without boring you with all the details, the Heckscher family was a very dysfunctional family, not known for expressing love or emotion. I separated myself from this family 31 years ago by moving to another state and having very limited contact with any of them. I never felt "part of the family" or had any kind of bond with any of them. As far as Roberto goes, I feel he has always "tolerated" me and to this day he does not really acknowledge me. I have seen him 2-3 times in over 30 years, spoken to him a dozen times on the phone, most conversations took maybe 1 minute except towards the end prior to his turning himself in, we had conversations lasting several minutes. When all of this legal matters began to surface, he himself never told me about it, I had to hear it from a third party, he still acknowledges every one else in his letters, but, still not me. I know to you, Judge, it may sound like I am bitter, and I probably am!

The last conversation I had with Roberto, prior to being incarcerated, he did two things he has never done in my 51 years. One, he actually asked for my help by writing this letter and two, he told me he loved me prior to hanging up. I was speechless and shocked. The only things I ever learned from this family were never to trust anyone or show affection to anyone.

Now, you may ask, do I love Roberto or even Miriam, my sister? Honestly speaking, probably not. The only two people on this earth that I do love would be Jenni and Jason, Roberto's children. If the love I feel for them is truly love, then what I feel for Roberto or Miriam is not the same! Do I hate Roberto, NO, definitely not, I do feel a connection somehow and a sense of compassion and loyalty towards him. He is still my "big brother"!

When we discussed in subsequent letters what I would write, if I chose to write a letter, Roberto told me just be honest and write what my heart felt. I have always spoken my mind, whether good or bad.

There are two positive things I can say about Roberto!

1. Roberto was groomed from a very young age to be "driven", strive for excellence in whatever endeavor he took on, failure was not an option. He was pushed very hard by his father, from a very young age. He excelled in everything he did from childhood to adulthood. No accomplishment could be greater, or make anyone more proud than how his children, Jenni and Jason have turned out. They are the two most beautiful, talented, level headed, smartest, well rounded individuals I have ever met. I know Roberto is so proud of them and so am I even though with the very, very limited contact I have had with them through their lives would not nominate me for Uncle of the Year! There is nothing in this world I would not do for them and if this is what love feels like, then I truly love them both. Roberto did an outstanding job raising his children, evident by their successes in life and how they are handling all of this.

2. What Roberto did is a terrible thing! The lives he has affected is unbelievable. I luckily was not a victim, but, I know it is eating Roberto alive from the inside out. Failure to him is the worst thing he could do. I do not in any way condone what he did, I feel very badly for all of his victims, but, I truly believe Roberto wants to right his wrongs. Even though jail time is inevitable, I don't see a lengthy incarceration being in the best interest of all. Roberto wants and needs to feel productive and do everything in his power to repay all of his victims. My opinion is, instead of making the State take care of all his needs, after a short term, release him to let him take the few good years, the few productive years he may have to apply that time to do everything in his power to repay as much as possible to all of his victims. What ever he might earn while in prison on prison wages in no way could compare to what he could make on the outside. As strong as Roberto is right now, as much as he is taking his punishment as a man, Roberto is a broken man. He has lost his job, home, wife and most of all his name and reputation. This goes to the opposite of everything he was groomed for and his personal punishment will last a lifetime. I truly believe he wants to right all the wrongs he has done and try to regain a little bit of his pride and dignity!

Judge, I hope you take this letter into consideration, it was written from the heart. Whether it helps or not, I told Roberto I would express my true feelings. I also hope, (since I have such "trust issues", that Roberto is not "playing" me by telling me all of these positive things. If there is any hope of salvaging any kind of relationship in the short time we have left, I truly hope he was honest. I guess only time will tell!

If you have any questions, or I may assist with anything else, I may be reached

email:

If all goes well, I plan on

being at the sentencing on May 14th.

I thank you for your time, I have never written to a Judge before, so if the format is wrong, I apologize.

Respectfully,

Ed Heckscher

Dear Honorable Judge Illston,

How do I start a letter about my father with such mixed feelings? On one hand I am so proud of him, facing his demons and confronting the people he has hurt with a straightforward approach and a genuine apologetic heart. On the other hand I am disappointed and hurt for what he has done, because his actions over the past 30 years has not only hurt our relationship but many others.

Oddly enough I respect my father more now then I did before. Don't get me wrong I have always respected my father for the man he is, honest, straight forward and never holding back when it came to speaking his mind; but he did it with a gentle hand and awareness. But to face the situation he has put him self in, is admirable. Besides the over whelming fear and complete denial of his past actions he has been straightforward and honest since the day his secret came out. The willingness to talk to each person he has hurt face to face, the dignity to want to pay back every single penny he borrowed, even if it takes his last breath and the ability to see my father in a situation that I NEVER thought I would see him in and be able to hold his head up high and want to fix his mistake is honorable and humbling.

I always knew my father was a well-respected and admired accountant & Baskin Robbins franchisee. The joy in his eyes when he would tell me that he found some mistake in a legal letter from BR corporate, that the lawyers did not catch was like watching a child see his favorite Disney character in person for the first time; unspoken joy, happiness and pride.

When I was growing up I would help my father occasionally in his office, watching client after client come in and talk highly of Roberto Heckscher. He would introduce me and make sure I knew who they were. As the years went by some of his clients I knew very well as I would, along side my sister, accompany my father to the respected client's home for a dinner. I started to realize that they were not just clients; they were friends, friends that to this day I know and talk to at times.

Before his secret came out the most humbling moment I had ever seen my father have was when he went to a teacher parent night at my Jr. H.S. and was explained what it meant to have a dyslexic brain and how people with dyslexia process information. He came to me and asked if we could talk, taking me into his office at home. He began the conversation with "I am so sorry" as tears came down his face. He then expressed his disappointment in himself for never understanding my struggle, that he had no idea and he would do everything he could to help me.

I remember joking and arguing about the most random things like fathers and sons so often do. I remember having frustrating conversation after frustrating conversation about life and realizing how different we both are when it comes to living life. I

remember watching professional wrestling talking about our favorite wrestlers, not always the same but always rooting for the SF Giants baseball team no matter what.

Even though I felt like my father was not always there for me the way I wanted him to be; he was there, he was there the way he knew how to be. He was always there unconditionally no matter the differences we had. I once would have said he was a bad father but the older I got and the more I was able to see what he was doing "behind" the scenes I realized he was there, he was and is around and always has been. This is why I have stood by my father, and believe in him.

In no way do I agree with what he did and I have let him know that. But I do believe in forgiveness!!! Forgive the person if they have truly understood there actions and how those actions have hurt others. I believe my dad (Roberto) has done this. I believe in punishment, that if you do something that is wrong you need to rectify the situation as best you can and I believe he is on his way to doing that.

The one thing that has made this process a little bit easier is hearing from some of my father's clients, friends and BR co-workers. Some have had a sense of concern, confusion and heartache. But all that I have spoken to have said nothing but positive things about my father's character, work ethic and their personal relationships. If these people can tell me this after all that has been said in the news, the papers and from other victims then I know in my heart my father is a good man who has made a stupid mistake.

With all of that said, I really hope you can further see the PERSON my father is and not just his crime.

Thank you for your time,

Jason Heckscher

Dear Honorable Judge Illston,

I've gone over and over in my mind for over six months now how I would write this letter. What would I say? How do I even feel? What do I want to come from this?

At the end of the day I write to you as a daughter. I love my dad and I know what a good man he is and how unique of a crime he committed. I'm hoping you will take my letter into consideration when deciding on your judgment.

My biological parents have been divorced for most of my life. Both my dad and mom have remarried (my dad had been remarried for over 25 years until recently and my mom for about 8 years). Despite the hardship the divorce caused me as a child, I now know as an adult, it's better to come from a broken home than to live in one. My dad had partial custody of my brother and I and we often looked forward to the Mondays and Fridays he would pick us up.

Mondays he would pick us up at 5pm and we'd go to dinner. My dad is a horrible cook so going out to dinner was the norm. If we were lucky, we got to eat at McDonald's or Burger King (we loved fast food but didn't get to indulge in it often for obvious reasons). However, even though we were happy to eat fast food we knew the deal: dad would order two individual burgers and one value meal. That way, we each had a burger and we could share the drink and fries as a family. Why get three value meals when he could just super-size one and we could share?

Tuesday mornings I would wake up and I would receive \$1.25 for lunch. This was the exact amount it cost to get a school lunch that day. Not a cent more, not a cent less. This was truly the only time I was given any kind of money outside a birthday or holiday. My brother and I never received an allowance growing up.

Fridays would come around and again, dad would pick us up, we'd go out to dinner and then head home to play some card games or watch some television. Saturdays were usually spent with our stepmom as my dad worked every day of the week. We normally did arts and crafts at home or made our way to something free going on in the community. On our way back to our mom's we usually stopped at a park and played catch with our dad; usually the highlight of our weekend as he would chase us around the schoolyard.

Once a year we'd go clothes and shoe shopping (usually at the beginning of the school year) and rarely did we go on vacations. We spent a lot of our time playing outdoors, playing board games and card games inside and watching Giant's games.

Growing up (and even until recently) I didn't know much about my dad's business career other than he owned a Baskin Robbin's ice cream store and his own tax/bookkeeping business. I knew dad was a workaholic and took

after my grandfather (who also had his own bookkeeping business). I knew he was respected and well liked. I knew he loved his work almost more than anything.

I also knew my dad was FRUGAL! It was a constant joke within our family. Sometimes as a child I was resentful that I wasn't spoiled like some of my friends were. I knew my dad was "successful" but I didn't know much else. My friends got allowances. My friends had nice things. My friends had help from their parents with their first car, college, weddings, etc. I've worked since I was old enough. Part of me didn't understand it at the time but now I value the money I work hard to make and appreciate that I wasn't spoiled as a kid. Nothing came easy - I EARNED it. I understood the value of a dollar.

When my brother and I received money for our birthdays and holidays, we HAD to put at least half of it in our savings account - that was the rule! When we turned 18, we received our savings money and I bought my first car - on my own! Most of my friends had already had their first car and their parents had bought it for them. I may have been jealous then, but I am proud of what I was able to do on my own now.

I'm tell you all of this to hopefully express to you that never at any time did I or my brother benefit from the money my dad had been borrowing. I don't say this to clear our names but to show you that as two of the most important things in my father's life, the money he had been borrowing was never used to appease us. Even as "daddy's little girl" whenever it came to monetary things, batting my eyelashes didn't even work!

As I got older dad taught me about retirement. He taught me about the stock market and he taught me about making wise investments. He taught me that buying property was one of the best investments one could make. He also taught me about RISKS. He is a very conservative man. In my 20's, Suze Orman (the financial guru) would tell me I have plenty of time until I retire so I can put my money in the stock market - take bigger risks because I had time on my side - if I lost it, I had time to earn it back. However, dad didn't agree with her views all of the time. He always wanted me to be safe. He encouraged me to contribute to an IRA to the max every year and he encouraged me to be wise and responsible with my hard earned money. I learned almost everything about money from my dad (and the rest from Suze Orman).

The last weekend of May 2009 I came home from Los Angeles because I wanted to have a serious talk with my dad. I was going to ask him for something. I had gone over and over in my mind when to do this and what to say. I typed it up, printed it out and finally mustered up the nerve. We took our normal walk around the block after dinner and I nervously asked dad if he would help me financially with a down payment on a condo in Los Angeles.

Again, I knew my dad was "successful" and smart (since he had taught me all that I knew) so I was hoping this was going to be an easy question to answer. We continued to walk and he asked a couple of questions and by the time

we made it back home, he told me he would have to think about it and crunch some numbers. He turned to me and told me how proud of me he was and gave me the biggest hug I had ever received.

A week or so later the truth about his finances came to light when he attempted suicide.

I never felt like my request for financial help had anything to do with his suicide attempt. I can sleep at night knowing this. What breaks my heart is imagining how he was feeling taking that walk around the block knowing he couldn't help me. And hugging me as long and as hard as he did because he thought that was the last time he was ever going to see me.

Maybe he didn't say anything to me at the time of my visit because he thought he could still find a way out of his mess, other than suicide. Or maybe he was so ashamed and desperate he played it off so my last memory with him would have been a positive one. Either way I can't imagine the pain he was going through around that time and the desperation he was feeling.

Again, at a time when I came out and bluntly asked, he still never used any of the money he borrowed to better our lives. If he knew he was going to attempt suicide, what would have stopped him from writing me a fifty thousand dollar check? His morals stopped him. At the end of the day, my dad is a good man. He may be flawed, like most of us are, but he has a huge heart and good intentions. A dishonest, ruthless person would have written their daughter a check without even hesitating.

Sitting at the edge of his hospital bed and seeing and speaking to him for the first time since he had come to after his suicide attempt I said to him "...I can forgive you for whatever you may have done but I cannot forgive you for trying to take my dad from me." I know I am the only person in this situation who feels this way - I am Roberto's only daughter - but I do think that people deserve second chances and forgiveness. I say this not because he's my dad but because he's human. We are all flawed and if you look at the unique circumstances of this case I am hoping you will see there was no malicious intent. My dad has a heart of gold and is one of the most ethical people I know excluding this unique circumstance.

I'm disappointed in my dad. The one thing I hold dear to my heart and that I am proud of myself for are my morals and values. I have to give credit to my parents for how they raised me. It's always hard to see your parents not follow their own examples. But I also have recently learned that your parents always want better for their children and sometimes as the child you have to learn from your parent's mistakes.

Your Honor, I'm also angry with my dad. His poor judgment and bad decisions have altered my life forever. I never asked for this and I was never a willing participant. However, with all due respect and without diminishing the

harm my dad caused and the crime he committed, please consider letting him right his wrongs by WORKING. Justice for some may be prison time but he is not a threat to society. What people lost was money - so make him repay it (whatever in the rest of his working life he can). Make the work he performs on a daily basis remind him of the harm he did, the lies he told and the people's lives he hurt. Sitting in a jail cell reading books, watching TV, writing letters and getting three meals a day without a care in the world on how to survive can become an easy escape.

He has received the worst of his punishment already. He has lost his reputation, his integrity, his business, his material possessions and most of all, his wife. In no way am I asking for leniency per se but just a different form of justice, Let the punishment serve this unique crime.

Your Honor, if I can help in anyway to expedite the restitution my dad should have to pay, I offer my home in which he can live rent free so more of his potential earnings can go to restitution. I offer a daily reminder of the pain he has caused and bridges he has to rebuild. Regardless of your judgment, I offer him my undying love and support but hope you can and possibly will take me up on my offer.

I thank you in advance for your time and consideration,

Jenni Heckscher

Judge Susan Illston
c/o Heckscher

Dear Judge Illston:

I am writing to you on behalf of my friend and former colleague, Roberto Heckscher. No one could have been more shocked at the seemingly secret life he was living, than I. Having known Roberto for more than twenty years, the Roberto I knew never had the capacity to deliberately hurt anyone. The Roberto I knew was a kind and gentle soul. The Roberto I knew was unassuming and passionate about helping the masses.

I felt fortunate to sit on the highest elected committee of Baskin Robbins franchisees where, we in turn, elected Roberto as our Chairman. I respected his commitment to our brand and the way he stood up against corporate personnel to protect the livelihood of each and every franchisee. He did this with grace, dignity, and firmness. He was able to protect the interests of an entire franchisee community largely due to his wonderful demeanor. He was an advocate and a pioneer. The Baskin Robbins franchisee community is much better off for all his efforts.

After many months of reflecting on this horrible situation he is now involved in, after the shock and disappointment has waned a little, I truly believe that Roberto's intention was NEVER to hurt anyone. I believe that whatever led him down this path was an act of desperation a truly sane individual would never have taken.

I would ask that you take into account the other side of the man I know when sentencing him. I felt I had to write to you so you could get a more complete picture of Roberto before you sentenced him.

Thank you for taking the time to read this letter.

Respectfully,
Robin Kaufman

Re: Mr. Roberto Heckscher / PFN#ULQ357
Santa Rita Jail, 5325 Broder Blvd., Dublin, CA 94568-3309

To: **The Honorable Susan Y. Illston**
Judge for the United States District Court for the Northern District of California
c/o Heckscher P.O. Box

March 22, 2010

From: Grace Kwong and Jorge Maldonado

Judge Illston:

We have no personal knowledge regarding the facts leading to Roberto's incarceration. Although we have known Roberto for almost 20 years, our interaction with him has only been related to our Baskin Robbins franchise.

We met Roberto in 1991 when we purchased a Baskin Robbins franchise in San Francisco. He represented the seller. During our first year he helped us with the nuances of successfully running the business. He provided 3 months of free payroll service while we learned state and federal payroll tax filing requirements. We discovered he always made himself available to provide advice to all Baskin Robbins franchisees. Over the years he provided advice relating to lease negotiations, advertising, donations, staff management, store security and more.

Since Roberto's franchise and our franchise competed in the same San Francisco market, we kept an arms-length friendly respect for each other. Even though we competed in the same market, Roberto was always generous to loan us inventory when our supplies ran low. He loaned us ice cream flavors, cake decoration items, food coloring, serving utensils and cake boxes. We appreciate his professional support all these years.

From our first interaction with Roberto, we noticed how many days and hours he worked. He seemed to work 7 days a week. When he was not at his accounting practice, he was doing work for his Baskin Robbins franchises. In addition, for many years Roberto accepted the responsibility of being the elected regional Baskin Robbins franchisee representative. *He was as hard working, energetic, and straightforward a person as we had ever met.*

We were completely surprised when we learned of charges against him and his incarceration. He never mentioned he invested money for people nor asked us to invest through him.

Sincerely,



Grace Kwong

and



Jorge Maldonado

March 23, 2010

Dear Judge Susan Illston:

I would like to send some kind words about Roberto Heckscher. I understand the law and the law may say that Roberto did something wrong and has to pay a price. But how should he have to pay. Roberto is not a malicious man. I think he is a good hard working person that got caught in the fall of our economy. I have known him personally for some time, but I have known much about him through his daughter Jenni. Jenni is one of my best friends. To be a hard working successful woman with one of the largest hearts around you have to come from a family that has taught you well.

I think Roberto would serve the world better if he were allowed to live in it and not behind prison walls. He is a smart man, easy to talk to. He is not a showy, lavish person. He has lived a good life but I would say modest. I know he is the kind of person that feels very bad about what has happened and would like the opportunity to make it right.

Please take into consideration that Roberto is really a good person who has already paid a high price.

Sincerely,

A handwritten signature in cursive script, appearing to read "Carole Lombardo".

Carole Lombardo

Print

Page 1 of 1

Judge Susan Illston
c/o The Heckscher Family

Judge Illston:

I am writing you in regards to Roberto Heckscher. Though not necessarily a close friend, more of a colleague. You see Roberto and I are or were at one time Baskin Robbins franchisees. I've known Roberto for 24 years. That's how long I've owned my store in Franklin, Tn.

Roberto for many years was an intregal part of the leadership team for Baskin Robbins franchisees. He fought every step of the way with our franchisor for things that were beneficial to our businesses. With his leadership the franchisees were able to set up many working committees with Baskin Robbins that still stand today. I found him to be honorable and very likable. I enjoyed hearing his stories in dealing with corporate as well as his many other life experiences.

I know Roberto broke the law and harmed many people, but I'd like to see him have another chance and an opportunity to right his wrongs. He can best do this outside of prison. With no past criminal record and a record of doing many good things in life as well as being a father and husband, I ask you to consider him for probation and restitution.

Thank you for you considerations.

Randy Luffman
Franklin, TN

Judge Susan Illston, San Francisco, USA

April 7, 2010

Dear Judge,

I am writing to you regarding Roberto Heckscher. I am a Canadian citizen and had not heard about the facts of Roberto's case until recently. I am saddened by this horrible crime, the people who have lost their savings and retirement benefits and also saddened by my friends fall into a terrible place.

I met Roberto 10 years ago, through business with Baskin-Robbins. I ran the Marketing and Advertising for BR in Canada who was about to be controlled by the USA company. Roberto was asked to attend the meetings, along with the US team, and to offer his council.

I not only found Roberto to be an intelligent businessman but to be a caring and thoughtful person as well. I realize this seems a strange statement to make in view of his "investment actions" that has caused this awful crime. My husband and I travelled to San Francisco and met Roberto and his wife and have been in touch, with them, over the last few years. Roberto has many friends, who I believe recognized a person who always wanted to help others. I cannot believe that all this is naiveté. Whatever made Roberto do these terrible crimes I feel must have come from his desire to make a good return for all.

Roberto has lost everything himself of course and must now face his punishment. I only hope there is a way he could work and repay his debt to all these people he has devastated, as opposed to going to prison for the rest of his life. There is a good person in Roberto, one who would want to make amends, if he has an opportunity to do so.

I realize there is probably not much leeway in whatever punishment Roberto must have and I understand he does need to be punished. I just wanted to let you know that whatever caused Roberto to do these awful things, that the Roberto I know was always a good man.

Most respectfully

A handwritten signature in dark ink, appearing to read "Julia Manning", with a long horizontal line extending from the end of the signature.

Julia Manning

Georgios Markoulakis

FROM: GEORGIOS MARKOULAKIS
TO: JUDGE SUSAN ILLSTON
DATE: SATURDAY April 10, 2010
SUBJECT: MR Roberto Heckscher

IN MY 45 YEARS ASSOCIATION WITH MR Roberto Heckscher, I CAN CONFIDENTLY SAY THAT I WAS NEVER DISAPPOINTED WITH HIS LEVEL OF SERVICE AS MY ACCOUNTANT NOR HIS COUNSEL AS AN INFORMAL FINANCIAL CONFIDANT. MR Roberto Heckscher always displayed a genuine concern for my financial and personal well-being. His advice and guidance provided me and consequently, my family the financial stability that one would expect from an extremely competent and caring accountant and friend. It was always an honor to refer Mr Roberto Heckscher and his practice to any friend or acquaintance that was in need of qualified accounting service. I was never disappointed with this referral. MR Roberto Heckscher always went above and beyond what I expected in regards to service. He was always open to discuss financial or personal matters at any time. Anyone that knows MR Roberto Heckscher knows that he was extremely proud of his accounting business and that he would try to accommodate his customers as much as possible. In my dealings with MR Roberto Heckscher, both financial and personal, I can honestly

Georgios Markoulakis

attest to the highest competency and
CONSCIENTIOUSNESS possible. There is no
question in my mind that Mr Roberto Heckscher
is a deeply caring INDIVIDUAL

Sincerely,

Georgios Markoulakis

GEORGIOS MARKOULAKIS

April 19, 2010

Judge Susan Illston
U.S. District Court, Northern District of California

Honorable Judge Illston,

Without taking away or minimizing the seriousness of Roberto Hecksher's offense, by this letter we respectfully request the Court to show him leniency in the sentencing based on his exceptional behavior and work while involved with the Baskin Robbins organization as a franchisee.

Roberto efficiently and consistently represented the interests of the franchisees before the franchisor by serving on different committees at the local and national level. He also provided counsel and guidance to many franchisees on operational and contractual issues, such as renewal of rental agreements or grievances against vendors or even the franchisor.

We personally had several sessions with him advising us during the tenure of our franchised store. He provided his services free of charge to us.

We believe his services so generously offered on behalf of Baskin Robbins franchisees warrant consideration of leniency in his sentencing.

Yours truly,


John W. Matthews


Maria Teresa Matthews

Franchisees Baskin Robbins Store #2348
Benicia, CA

April 24, 2010

NOTE FROM THE OFFICE OF
JAMES G. MERRET, JR.
Certified Public Accountant

PARK RIDGE, IL 60068

To: Honorable Susan Illston

Re: Roberto Heckscher

As you can see from my address I do not live in the State of California, but I did know Roberto Heckscher through working with Baskin-Robbins Franchisees.

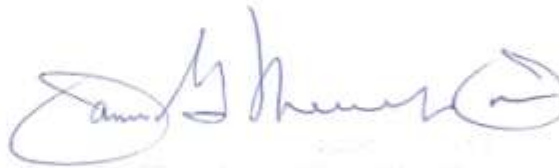
Over the years he and I consulted on matters relating to Baskin-Robbins Franchise problems. I, as an accountant, have represented over 80 Illinois Baskin-Robbins Franchisees at one point in time when market area encroachment by the Baskin-Robbins Franchise was a big problem to existing franchise owners. Roberto Heckscher was a big help during these trying times.

I was impressed by the inordinate amount of time that he spent helping other Baskin-Robbins Franchisees through his position with the franchisee advisory group within the Baskin-Robbins Franchise organization.

Roberto to my knowledge was never too busy to help anyone related to the Baskin-Robbins Franchise.

In consideration of his personal uncompensated contributions to the welfare of the Baskin-Robbins Franchisees over many years I in turn would be willing to help him locate a position of employment at the appropriate time.

Yes, I am aware of the problems that confront him today.

A handwritten signature in blue ink, appearing to read "James G. Merret, Jr.", with a stylized flourish at the end.

RON & RUTH MIGUEL

San Francisco, CA

26 March 2010

Hon. Susan Illston

Re: Roberto Heckscher

Dear Judge Illston:

We are writing you because of our very long, close, and positive relationship with Roberto Heckscher who will appear before you for sentencing on 14 May 2010.

Both of our families were associated with Irving Bookkeeping prior to Mr. Heckscher's purchase of the firm. My mother worked as a bookkeeper for his predecessor, Henry Irving, in the 1940's and the firm handled our taxes since that time; through Mr. Heckscher's tenure; up until he closed his practice. This included at least one standard tax audit and some estate matters. We were always completely satisfied with the advice and quality of his work.

My wife's family business also used Irving Bookkeeping for general accounting and taxes - from 1938 until we purchased the business in the '60's. Thereafter he served as their tax accountant until they passed away. He also handled matters relating to their estate.

After we purchased the business we continued his services until we sold the business in 1991. He was invaluable in negotiating the financial side of that sale. Thereafter we continued as a tax client until his practice was closed. We have recently employed a new accountant and her review of our past records, Mr. Heckscher's work, shows that everything was correctly and efficiently handled in the past.

We and one other family member also used his services for investment purposes over a short time. Those transactions were both concluded successfully a few years ago.

We have actually known Roberto since his high school days, and have always held him in the highest regard. He has always been a hard-working family man with a positive attitude and a productive member of the community. While we fully understand that he broke the law - and has pleaded guilty, it is our firm belief that he deserves every consideration regarding sentencing. Roberto is fully capable of being a sound, functioning member of society, and we know he will make every effort toward restitution if given the opportunity.

Thank you for your consideration of our comments,



Ron & Ruth Miguel

Keith G. & Sherrie E. Mitchel

April 30, 2010

Judge Susan Illston

Dear Judge Illston:

We write this letter on behalf of a prior business associate of ours, Mr. Roberto Heckscher. During October of 2001, we purchased a small franchise business and soon thereafter were introduced to Roberto as a fellow franchisee. During our eight year relationship with Roberto, we had opportunity to know a very kind, compassionate, helpful individual who went out of his way to help us with franchise related issues. On many occasions, Roberto spent personal time meeting with us, attending meetings with corporate representatives, and verifying detailed documentation with no other motive than to help fellow franchisees. He did this not only for a day, a week, or a month, but for over a year while helping us resolve a prolonged encroachment issue.

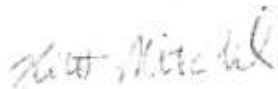
While we are not aware of the detailed issues surrounding the matter for which Roberto is being prosecuted, we do strongly believe that he is not a deceptive individual. He has obviously made some poor decisions, but we do believe that he will make every effort in his power to rectify the situation.

Should you require additional information, please feel contact us at one of the numbers listed above.

Sincerely,



Sherrie E. Mitchel, &



Keith G. Mitchel

May 8, 2010

Dear Judge Susan Illston,

This is a letter in reference to Roberto Heckscher's character. I've known Roberto for the last 25 years, and have only known him to be a well-meaning, and straight forward, no-nonsense person.

My husband and I have been Baskin Robbins franchisees for 8 years, and have always been able to count on Roberto for being the perfect liaison to corporate for answers and fighting for our rights. I know a lot of other franchisees feel the same way. The franchisees felt that they could go about concentrating on their business knowing that Roberto was watching out for them from the corporate front.

I believe deep in my heart that Roberto is honest and always has others interest in mind. When I heard the news of this crime in question, I never once thought he was a bad person. I truly believed that many years ago, he got in over his head, and was trying to fix any problems before anyone would know.

Is the outcome of what he did bad? Yes, absolutely.

Did he do it maliciously to hurt the people that got hurt? Absolutely not.

Thank you for listening to my humble opinion of this man in question.

Sincerely,

Trina Morrow

Judge Susan Illston

I am writing this letter on the behalf of Roberto Heckscher. I have known Roberto for 12 years. Our friendship started like many others. I was a Togo's franchisee and Togo's was just acquired by Allied Domeque. Allied Domeque was the 2nd largest supplier of wine and spirits in the world. They also owned Dunkin Donuts and Baskin Robbins and now Togo's. I found myself being elected by my fellow franchisees to represent them with our new owners. We were flown to Boston, MA, the home of Dunkin Donuts. Our first meeting with other franchisees of Allied Domque was at a local hotel. There were hundreds of people in this meeting room and most were not glad we were acquired by Allied Domeque. Myself and 6 other franchisees were in a sea of new faces when one man came across the room with his hand extended and said "Hi I'm Roberto and welcome to the party."

This was the first of hundreds of handshakes Roberto and I have exchanged over the past 12 years. Roberto was never more than a phone call away if I needed advice in dealing with the franchisor, a fellow franchisee or just wanted to talk. He was always there for me and the Togo's franchisees. Roberto would make time to come to all our Togo's company meetings and co-op meetings. He gave advice and coaching to anyone who wanted to bend his ear and Roberto would give them his full attention. In my 12 years of knowing Roberto, he was always there to help a fellow franchisee and he worked tirelessly on their behalf to be sure that the franchisor never took advantage of them.

Roberto and I did a lot of traveling together to represent the franchisees and they were the best business trips I ever took. Roberto would fly United out of San Francisco and I would fly American out of San Jose and we would meet in the airport in MA. There would be Roberto with that big smile and his hand out. Off we would go to do battle against our common enemy, the franchisor. Roberto always was looking for the good and I was always the pessimist looking for the bad. How would they screw us today? Even after Dunkin Donuts sold Togo's, Roberto would still come to our meetings and help the franchisees. Roberto

would call me every few weeks to see how I was doing and I would call him to see how the big bad Franchisor was treating him.

`When I heard the news about Roberto and his dealings, I thought this can't be right so I did what I have always done. I called Roberto and ask him and he told me yes. What can I say Roberto is and has always been my friend! The only person I know is the man who gave of his time to help me and thousands of other franchisees while asking nothing in return other than a smile back and a hand shake or a pat on the back. If this letter does nothing to help Roberto with his sentence at least judge you will have one man's perspective of the man many call friend some call father.

Thanks for your time

Kevin O' Mara

To Judge Susan Ilston
From: IRA PRICE

I am writing from St. Louis Missouri on
behalf of Roberto Heckscher, a friend of
more than 20 years.

I have spoken to many of Roberto's friends
and victims and all are as shocked at his
wrong doings as I am.

Everyone I have spoken with believe as I
do that Roberto was a good person that
was involved in something that somehow
got out of control. I am convinced that
his actions were not motivated by greed
that is obvious from the life he has led.

In the years I have known him he has
dedicated his life and given his time
(without compensation) to helping Baskin-
Robbins Franchises and others. He has
always been on the side of justice and now
because of the human families we all have
his life has been destroyed. He has lost
almost everything.

In my several conversations with him
since I heard the shocking news he has
admitted everything and shown a great deal
of remorse.

I am convinced that a long incarceration
would be of little value.

He would like to spend the rest of his life
to make restitution as best he can.
and the day he is free will be a great
day for me.

Thank you

IRA PRICE

EUREKA MO

Judge Susan Illston
Federal Building
450 Golden Gate Ave.
San Francisco

May 6, 2010

Honorable Judge Susan Illston,

I am writing you today before Roberto Heckscher's (PFN# ULQ357) May 14, 2010 sentencing. I am asking for your leniency in sentencing him and plea that your sentence be merciful. Please take into account what I am going to say as many lives are going to be touched and affected by your decision today.

As you know your Honor, the crime he committed was very serious. But I need to tell you what I feel motivated him to act against the law. I believe Mr. Heckscher truly wanted to help his former clients in a monetary way. I do believe he is truly remorseful for the actions that he took and did not have the intent to commit these offenses.

I am his former wife of 6 years, the mother of his children and a university graduate. I believe my former husband can use his time by engaging in community service or other alternative sentencing, and I believe an extended period of incarceration for this type of offense will only be a detriment to his former clients as it will prolong any repayment. Having to work at repaying them and knowing it will take the remainder of his life will allow those hurt by his actions some comfort in knowing he is working for them rather than spending his time being taken care of by the Federal Government.

Mr. Heckscher has never been one to take advantage of others for his own benefit and I truly believe that in this case. Did he use bad judgment? He most certainly did. Was it for his own benefit? I do not believe so. When he and I were married, we didn't live a lavish life. To the contrary, we lived a modest life of living pay check to pay check. And I know he did the same in his last marriage. I can attest that Mr. Heckscher lived for his client's well being, albeit, making wrong decisions by doing so. It has always been in his heart to help his former clients as much as he could.

In closing, I beg your Honor to please consider my letter, when you hand down your sentence. Only you have the ability to give him the opportunity to repay his former clients.

Sincerely,

Erin Redding

Newark, CA 94560

April 28, 2010

Judge Susan Illston
c/o the Heckscher Family

Burbank, CA 91510-0482

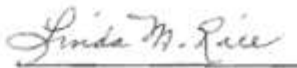
Dear Judge Illston:

I feel compelled to express how we feel with regard to Roberto Heckscher.. My friends and I have always found Roberto to be careful, honest and caring in all his dealings with us at tax time. Knowing my financial circumstances, he kept my fee to a minimum, which was very considerate.

It is truly a sad thing that he allowed himself to become dishonest in other dealings, which was totally out of character for him. It is to his credit that he freely admits wrongdoing and wishes to make restitution (if allowed by the court to do so), and thus remain of productive use to society.

May you be guided, Judge Illston, to a fair and just sentence for Roberto, taking into consideration the heart of the man.

Sincerely,


Linda M. Rice

San Francisco, CA 94109

Tel: _____

April 23, 2010

Judge Susan Illston

Your Honor:

I first met Roberto Heckscher when he was a student at Serramonte High School in Daly City, CA. At that time I was the Registrar. Because he was a very good student he had the occasion to visit my office frequently. After he graduated we remained friends because of our mutual interest in baseball. At that time Roberto was working for the Giants organization.

When he became an Accountant, my husband and I had him as our Accountant. We never had any problems with him or his work. He was always professional and ethical. Therefore, it comes as a surprise to hear of the situation he now finds himself in.

I am requesting that Your Honor would find compassion for Roberto in his up-coming trial. Knowing what kind of person Roberto really is, I believe that, if given the opportunity, Roberto would work hard to make restitution. I truly feel that this is his first mistake in judgment and that it will never happen again.

Very truly yours,


Mary A. Richards

San Leandro, CA 94579

4/2/10

Judge Susan Illston,

I Only Knew Roberto As My Tax Accountant, For The Last 10-11 Years. During That Time When We Met 1-2 Times Per Year & A Few Phone Calls Each Year. Roberto Was Always Very Helpful, Kind & Responsive With His Time.

Hopefully You Will Take Into Consideration The Good Things As Well As The Bad In Your Evaluation Of This Man's Sentencing.

Sincerely Yours,

David H. Skarlanic

David H. Skarlanic

San Mateo, CA 94403

Ph.

March 22, 2010

Dear Judge Susan Illston,

My name is Sandra Stefanuto-Clift I am a retired school teacher from the San Francisco Unified School District and a former client of Roberto Heckscher. He did my income taxes for the past eighteen years and I was shocked when I heard about his guilt in a mail fraud case.

Over the past eighteen years he was most accommodating to my hectic school teacher schedule. I often left my income tax papers with him before 7:00 a.m. so I could get to work on time to set up my classroom. He was very professional and hard working. Within a few days of me leaving my information with him he would give me a call and say your income tax papers are ready for you to pick up.

He took pride in doing an efficient and accurate job. Often times I would forget to take deduction for things like union dues and Roberto would always ask do you pay union dues or did you take any classes to further your education this year?

He was a family man who loved his children, wife and mother. I know both his wife and mother worked right along side him during his busy income tax season. He also seemed concerned about you and your family and always took the time to ask how you were doing.

I hope you will take into consideration all of his good qualities because I fully believe he can still make a valuable contribution to our society and I believe he has learned from his mistake and is the kind of person who will not repeat it again if given a chance to make amends.

Sincerely,

Sandra Stefanuto-Clift
Sandra Stefanuto-Clift

Honorable Susan Illston,

I have been a good friend of Roberto Heckscher for over 20 years. We both have been franchisee's of Baskin Robbins and first met at an advertising committee meeting in the late 1980's. It didn't take long for us and our wives to become good friends even though we live over two thousand miles apart.

By now I am sure you have heard from many people who have had their lives affected by the actions of Roberto. I am not one of the victims in this case. I would like to tell you about many good things that Roberto did for many people since I have known him.

Roberto and I had been on the Baskin Robbins Advisory Council since its inception in 1994. I was the first Chairman and then Roberto became the Chairman until 2008. While on the council we would have meetings with all the corporate officers on a regular basis. Over the years Roberto saved the franchisee's a tremendous amount of money by convincing the company officers to not spend our money for items that would not make us more profitable. Some good examples would be spending \$5000. rather than \$12,000. on a new register system. He saved every owner thousands of dollars in remodeling cost by convincing the company many things were not necessary for us to do. He made sure that the products we sell in our stores were purchased using a competitive bidding process. When our franchise agreement was being rewritten many items that were not fair to the owners were removed because of Roberto's efforts. For many years he traveled from San Francisco to Boston on a regular basis to meet and fight for his fellow franchisee without any compensation. He spent many hours per week on phone calls with corporate officers and store owners that had questions he could answer.

When our fellow franchisee's needed help with buying or selling a store Roberto always was there to give advice and never charged a fee for his services. He helped countless west coast owners with financial statements and was always with them if the company was doing an audit of the business, again without ever charging for his time.

I am sure that if Roberto is given a chance after serving his sentence

he will, to the best of his ability, try and make restitution to as many of his victims as possible. He lost his wife of 22 years, and many good friends because of his actions. Roberto would love to be a productive citizen when he is released from prison. I hope that I have shown you some of the very good things that Roberto has done in his life and can and will do again if given the chance.

A handwritten signature in black ink, appearing to read "Glenn Yanow", with a large, stylized "X" or flourish at the end.

Glenn Yanow